

## The Danish Tax Administration Act

**Section 1.** The Danish Customs and Tax Administration manages the administration of legislation on taxation and legislation on the valuation of real property in Denmark as well as legislation on the registration of vehicles, with the exception of powers which in Section 18, sub-section 3 and Section 19 of the Danish Act on the Registration of Vehicles, are conferred on the police.

**Section 4 a.** The Danish Tax Appeal Administration receives complaints that are to be decided by the Tax Appeal Administration, a tax appeals board, an assessment appeals board, a vehicle appeals board or the Danish National Tax Tribunal, cf. Section 35 a, and examines complaints submitted to the Danish Tax Appeal Administration, tax appeals board, an assessment appeals board, a vehicle appeals board or the Danish National Tax Tribunal, cf. Section 35 b and sub-section 2, and all complaints falling under Section 6, sub-section 1, submitted to the assessment appeals boards, cf. sub-section 2. The Danish Tax Appeal Administration further rules on cases in which the Danish Tax Appeal Administration according to regulations issued pursuant to Section 35 b, sub-section 3, has the authority to make decisions and in cases that an assessment appeals board has referred for decision by the Danish Tax Appeal Administration, cf. Section 6 b.

*Sub-section 2.* The Danish Tax Appeal Administration rules on complaints related to the Danish Customs and Tax Administration's refusal to reopen cases, cf. Section 33, sub-section 1, 3 and 4, cf. however sub-section 3.

*Sub-section 3.* The Danish Tax Appeal Administration refers complaints under sub-section 2 for decision by the Danish National Tax Tribunal if the complaint predominantly pertains to legal questions and if no previous legal practice or Danish National Tax Tribunal practice has ruled on the legal interpretation issue in question or where a basis exists for a renewed review of the legal interpretation issue in question. The Danish Tax Appeal Administration may further refer complaints that are decided on by the Danish Tax Appeal Administration pursuant to sub-section 1, cf. Sections 6 and 6 b, or pursuant to sub-section 2, in exceptional circumstances to the Danish National Tax Tribunal.

*Sub-section 4.* The Danish Tax Appeal Administration provides the tax appeals boards, valuation appeals boards, vehicle appeals boards and the Danish National Tax Tribunal with administrative assistance.

*Sub-section 5.* The Danish Minister of Taxation sets the specific rules for the processing of complaints by the Danish Tax Appeal Administration.

**Section 11** Unless otherwise stipulated by the Danish Minister of Taxation pursuant to Section 14, sub-section 2, the Danish National Tax Tribunal decides on complaints involving:

- 1) The Danish Customs and Tax Administration's decisions in which the complaints are not determined by the Danish Tax Appeal Administration, a tax appeals board, a valuation appeals board or a vehicle appeals board.
- 2) Decisions made by the Danish Tax Council.

*Sub-section 2.* The Danish National Tax Tribunal decides on cases that a valuation appeals board or the Danish Tax Appeal Administration has referred for decision by the Danish National Tax Tribunal, cf. Section 6 a, sub-section 1 and Section 4 a, sub-section 3.

*Sub-section 3.* The Danish National Tax Tribunal rules on cases that the Danish Ministry of Taxation has brought before the Danish National Tax Tribunal pursuant to Section 40, sub-section 1.

*Sub-section 4.* The Danish National Tax Tribunal further rules on cases that, pursuant to other legislation, have been referred for decision by the Danish National Tax Tribunal and which pursuant to

rules set forth in Section 35 b, sub-section 3, are not to be decided by the Danish Tax Appeal Administration.

**Section 14** The following limitations to authority apply:

- 1) The Danish Minister of Taxation cannot make decisions about assessment of tax, valuation of real property or registration of a vehicle, including concessions or dispensations related to such assessments.
- 2) The Danish Customs and Tax Administration cannot make decisions in a case in which the Danish Tax Council, the Danish National Tax Tribunal, the Danish Tax Appeal Administration, a tax appeals board, a valuation appeals board or a vehicle appeals board has made a decision in the case, cf. however Section 27, sub-section 3 and Section 32, sub-section 3 and Section 32 a, sub-section 3.
- 3) A tax appeals board, a valuation appeals board or a vehicle appeals board cannot make decisions in a case if the Danish Tax Council or the Danish National Tax Tribunal has made a decision in the case.
- 4) The Danish Tax Council cannot make decisions in a case if the Danish Tax Appeal Administration or the Danish National Tax Tribunal has ruled in the case.

*Sub-section 2.* The Danish Minister of Taxation can determine that decisions made by the Danish Customs and Tax Administration and the Danish Gambling Authority cannot be appealed to any other administrative body. The Danish Minister of Taxation can set rules on the right to appeal rulings made by the Danish Customs and Tax Administration, Danish Gambling Authority and the Danish Tax Appeal Administration in staff employment cases, and may set rules for deadlines for the submission of complaints.

*Sub-section 3.* The Danish Minister of Taxation can further determine that processing of other matters by the Danish Customs and Tax Administration cannot be appealed to any other administrative body.

**Section 35 a.** Complaints about rulings by the Danish Customs and Tax Administration or the Danish Tax Council and about rulings by other authorities which pursuant to other legislation have been referred for decision to the Danish National Tax Tribunal or the Danish Tax Appeal Administration under rules issued pursuant to Section 35 b, sub-section 3, must be submitted to the Danish Tax Appeal Administration, unless the Danish Minister of Taxation has decided otherwise pursuant to Section 14, sub-section 2.

*Sub-section 2.* A complaint may be submitted by anyone who has a significant, direct and individual legal interest in the decision to which the complaint pertains. Complaints under Section 6, sub-section 1, can be submitted by the owner of the real property and by others who are liable to the state or municipality for taxes that are collected on the basis of the property valuation in question.

*Sub-section 3.* The complaint must be made in writing and reasons provided for the complaint. The decision being appealed must be included in the complaint. If a statement of claim has been prepared for the decision, this must also be included in the complaint. The complaint must be received by the Danish Tax Appeal Administration within three (3) months of receipt of the decision to which the complaint pertains. If the complainant has not received the decision, the complaint must be received within four (4) months after the ruling authority's issue of the decision to which the complaint pertains.

*Sub-section 4.* Before a complaint can be processed, the Danish Tax Appeal Administration or the authority that is to make a decision in the complaint case pursuant to Section 4 a, sub-section 1, cf. Sections 6 and 6 b, Section 4 a, sub-section 2, Section 11, sub-section 2, cf. Section 6 a, sub-section 1, and Section 4 a, sub-section 3, or Section 35 b, may obtain a statement on the complaint from the authority that made the decision. The Danish Tax Appeal Administration or the authority that is to make a decision in the case sets a deadline for the issue of this statement.

**Section 35 f.** Decisions made by the Danish Tax Appeal Administration, a tax appeals board, a valuation appeals board, a vehicle appeals board or the Danish National Tax Tribunal cannot be brought

before any other administrative body.

**Section 40** The Danish Ministry of Taxation may bring a ruling by the Danish Tax Council that includes a decision on a matter of EU law before the Danish National Tax Tribunal for review. The application for hearing by the Danish National Tax Tribunal must be received by the Danish Tax Appeal Administration within one (1) month of the date of the decision to which the application pertains. The provisions contained in Section 35 a, sub-section 3, Section 35 e, Section 35 g and Sections 44, 45 and 47 likewise apply. The person or persons who have been a party to the case heard by the Danish Tax Council will be named as the complainant in the Danish National Tax Tribunal's processing of the complaint.

*Sub-section 2.* If a decision has been appealed as described in Section 6, sub-section 1, no. 1 or 3, and the Danish National Tax Tribunal is to make a decision in the case pursuant to Section 35 b, sub-section 1, second or third item, or sub-section 5, or Section 4 a, sub-section 3, or Section 6 a, sub-section 1, cf. Section 11, sub-section 2, the Danish Customs and Tax Administration may bring other decisions pursuant to legislation on the valuation of real property in Denmark or the Danish Property Valuation Act relating to the property that are a consequence of the complaint before the Danish National Tax Tribunal, which will admit these decisions as part of the complaint.

**Section 48** Unless otherwise determined pursuant to other legislation, a decision made by a tax authority may only be brought before the courts when the decision has been reviewed or rejected by the applicable complaints body. The courts may, however, allow a new question to be incorporated in the case if it is clearly linked to the matter on which the case is based and it can be regarded as excusable that the question was not incorporated at an earlier stage or that there is reason to assume that a rejection of permission would entail a disproportionate loss of rights for the party.

*Sub-section 2.* If more than six (6) months have elapsed since the ruling was appealed to the administrative appeals body, the decision may be brought before the courts even if the appeals body has not yet made a decision. This does not apply, however, if the complainant has received a statement of claim from the Danish Tax Appeal Administration with information about the decision to which the information in the opinion of the Danish Tax Appeal Administration will lead, cf. Section 35 d, sub-section 1, 2 or 4 or if the complainant otherwise in conjunction with a hearing has received information about the decision to which the Danish Tax Appeal Administration believes that the information in the case will lead.

*Sub-section 3.* A final administrative decision cannot be brought before the courts later than three (3) months after the decision has been made, cf. however sub-section 4. If the complaints board has refused to hear the case, the refusal cannot be brought before the courts later than three (3) months after the date of the refusal.

*Sub-section 4.* A final administrative decision about which a complaint has been submitted to the Parliamentary Ombudsman prior to the end of the time period stipulated in sub-section 3, first item, cannot be brought before the courts later than one (1) month after the Parliamentary Ombudsman has completed his hearing of the case. However, the time period can under no circumstances be shorter than the deadline stipulated in sub-section 3, first item.